

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF GEORGIA
MACON DIVISION

UNITED STATES OF AMERICA	:	CRIM. NO. <i>5:14-cr-82-CAR</i>
	:	
vs.	:	INFORMATION
	:	
ANGELA MILLER, and	:	VIOLATION: 18 U.S.C. § 371
LEE LYNWOOD	:	
	:	

THE UNITED STATES ATTORNEY CHARGES:

INTRODUCTION

At all times material to this Information:

1. Defendants ANGELA MILLER and LEE LYNWOOD resided in the Middle District of Georgia.
2. The Internal Revenue Service ("IRS") was an agency of the United States Department of the Treasury responsible for enforcing and administering the tax laws of the United States and collecting taxes owed to the United States.
3. An Electronic Filing Identification Number ("EFIN") was a number that the IRS assigned to tax return preparers that allowed the return preparers to file tax returns electronically with the IRS. In order to obtain an EFIN, return preparers were required to submit an application to the IRS and undergo a screening process.
4. Beginning in or about September 2002 and continuing through in or about December 2009, defendants ANGELA MILLER and LEE LYNWOOD owned and operated A&L Tax Service, Inc. ("A&L"), which was a tax preparation business located in Eatonton, Georgia, within the Middle District of Georgia.

5. Beginning in or about December 2009 and continuing through at least March 2010, defendants ANGELA MILLER and LEE LYNWOOD continued to professionally prepare tax returns using the name of B&F Tax Service (“B&F”), in Eatonton, Georgia, within the Middle District of Georgia.

COUNT ONE

(Conspiracy to Defraud the United States)

1. The factual allegations contained in Paragraphs 1 through 5 of the Introduction Section of this Information are realleged and incorporated herein as if copied verbatim.

2. From at least January 2008, and continuing through at least March 2010, the exact dates being unknown to the Grand Jury, in the Middle District of Georgia and elsewhere, defendants ANGELA MILLER and LEE LYNWOOD unlawfully, voluntarily, intentionally, and knowingly did conspire, combine, confederate, and agree together and with each other, to defraud the United States for the purpose of impeding, impairing, obstructing, and defeating the lawful government functions of the IRS in the ascertainment, computation, assessment, and collection of federal income taxes.

MANNER AND MEANS

3. To accomplish the objects of this conspiracy, defendants ANGELA MILLER and LEE LYNWOOD used the following manners and means, among others:

4. Defendants ANGELA MILLER and LEE LYNWOOD would and did prepare and file, and caused to be prepared and filed, false federal income tax returns that claimed inflated refunds or reduced tax owed for the clients of their tax preparation businesses. MILLER and LYNWOOD would and did routinely include the following false items, among others, on their clients’ returns: business income (or losses), itemized deductions, filing status, the First-Time Homebuyer Credit (“FTHBC”), education credits, and the Earned Income Tax Credit.

5. After the IRS revoked A&L's EFIN and thereby restricted its ability to electronically file tax returns, defendants ANGELA MILLER and LEE LYNWOOD nonetheless continued to professionally prepare tax returns and operate a tax return preparation business. In order to do so, MILLER and LYNWOOD directed an individual, E.U., to obtain an EFIN in E.U.'s name and to open a bank account in the name of B&F. In reality, MILLER and LYNWOOD themselves used the EFIN and bank account E.U. opened at their direction to operate their tax preparation business.

OVERT ACTS

6. In furtherance of the conspiracy, and to effect the objects thereof, defendants ANGELA MILLER and LEE LYNWOOD committed the overt acts listed below, among others, within the Middle District of Georgia and elsewhere:

7. In or about October 2008, defendants ANGELA MILLER and LEE LYNWOOD caused E.U. to apply for an EFIN in E.U.'s name for MILLER and LYNWOOD to use to electronically file tax returns.

8. In or about November 2009, defendants ANGELA MILLER and LEE LYNWOOD caused E.U. to open bank account number XXX886 at Exchange Bank in the name of B&F.

9. On or about the dates listed below, defendant ANGELA MILLER prepared and filed, and caused to be prepared and filed, the following false federal income tax returns:

OVERT ACT	TAXPAYER	DATE OF FILING	TAX YEAR
10a.	B.H.	01/16/09	2008
10b.	K.W.	01/16/09	2008
10c.	T.W.	01/16/09	2008
10d.	S.H.	01/20/09	2008
10e.	C.B.	02/04/09	2008
10f.	S.R.	01/21/10	2009
10g.	T.W.	01/29/10	2009

10. On or about the dates listed below, defendant LEE LYNWOOD prepared and filed, and caused to be prepared and filed, the following false federal income tax returns:

OVERT ACT	TAXPAYER	DATE OF FILING	TAX YEAR
11a.	A.P.	01/20/09	2008
11b.	K.C.	01/22/09	2008
11c.	B.N.	02/05/09	2008
11d.	D.R.	02/11/09	2008
11e.	R.B.	03/28/09	2008
11f.	A.P.	01/15/10	2009

11. On or about March 5, 2010, defendant ANGELA MILLER prepared a false federal income tax return for an IRS undercover agent.

12. On or about March 5, 2010, defendant LEE LYNWOOD prepared a false federal income tax return for an IRS undercover agent.

All in violation of Title 18, United States Code, Section 371.

MICHAEL J. MOORE
UNITED STATES ATTORNEY

By: /s/ Alexander R. Effendi
ALEXANDER R. EFFENDI
HAYDEN BROCKETT
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TAX DIVISION